



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUPACA WATER UTILITY

Principal Office: 111 S MAIN STREET  
WAUPACA, WI 54981

For the Year Ended: DECEMBER 31, 1997

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## SIGNATURE PAGE

I SHARON NELSON of  
(Person responsible for accounts)

\_\_\_\_\_, WAUPACA WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)

12/31/1997  
(Date)

CLERK/TREASURER \_\_\_\_\_  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUPACA WATER UTILITY**Utility Address:** 111 S MAIN STREET  
WAUPACA, WI 54981**When was utility organized?** 7/11/1897**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS SHARON NELSON**Title:** CLERK/TREASURER**Office Address:**111 S MAIN STREET  
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Individual or firm, if other than utility employee, preparing this report:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339  
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR CLIFFORD A WIERNIK CPA**Title:** PRINCIPAL**Office Address:** ANDERSON TACKMAN & COMPANY PLC401 5TH STREET SUITE 339  
WAUSAU, WI 54403**Telephone:** (715) 842 - 3324**Fax Number:** (715) 842 - 8146**E-mail Address:****Date of most recent audit report:** 12/31/1996**Period covered by most recent audit:** 12/31/96

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR DELVERN FAHSE**Title:** UTILITY SUPERINTENDENT**Office Address:**111 S MAIN STREET  
WAUPACA, WI 54981**Telephone:** (715) 258 - 4411**Fax Number:** (715) 258 - 4418**E-mail Address:**

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**Name of utility commission/committee:**

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**Names of members of utility commission/committee:**MS MAUREEN JERGENSEN, MEMBER  
MR VOLANDA PERRY, MEMBER  
MR PATRICK PLAIR, MEMBER  
MS MARYKAY POEHLMAN, MEMBER  
MR JAMES SMITH, CHAIRPERSON

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO**Date of Ordinance:** 

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**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	700,838	829,891	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	354,352	334,155	<b>2</b>
Depreciation Expense (403)	108,174	98,317	<b>3</b>
Amortization Expense (404-407)	112		<b>4</b>
Taxes (408)	124,270	123,058	<b>5</b>
<b>Total Operating Expenses</b>	<b>586,908</b>	<b>555,530</b>	
<b>Net Operating Income</b>	<b>113,930</b>	<b>274,361</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>113,930</b>	<b>274,361</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0		<b>7</b>
Income from Nonutility Operations (417)	0		<b>8</b>
Nonoperating Rental Income (418)	0		<b>9</b>
Interest and Dividend Income (419)	3,950	3,328	<b>10</b>
Miscellaneous Nonoperating Income (421)	0		<b>11</b>
<b>Total Other Income</b>	<b>3,950</b>	<b>3,328</b>	
<b>Total Income</b>	<b>117,880</b>	<b>277,689</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0		<b>12</b>
Other Income Deductions (426)	0		<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>0</b>	<b>0</b>	
<b>Income Before Interest Charges</b>	<b>117,880</b>	<b>277,689</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0		<b>14</b>
Amortization of Debt Discount and Expense (428)			<b>15</b>
Amortization of Premium on Debt--Cr. (429)			<b>16</b>
Interest on Debt to Municipality (430)	7,311	8,366	<b>17</b>
Other Interest Expense (431)	0		<b>18</b>
Interest Charged to Construction--Cr. (432)			<b>19</b>
<b>Total Interest Charges</b>	<b>7,311</b>	<b>8,366</b>	
<b>Net Income</b>	<b>110,569</b>	<b>269,323</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,477,145	2,213,794	<b>20</b>
Balance Transferred from Income (433)	110,569	269,323	<b>21</b>
Miscellaneous Credits to Surplus (434)	0		<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0		<b>23</b>
Appropriations of Surplus--Debit (436)	0		<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	6,978	5,972	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,580,736</b>	<b>2,477,145</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Amount (b)	
<b>Revenues from Utility Plant Leased to Others (412):</b>		
NONE		1
<b>Total (Acct. 412):</b>	0	
<b>Expenses of Utility Plant Leased to Others (413):</b>		
NONE		2
<b>Total (Acct. 413):</b>	0	
<b>Income from Nonutility Operations (417):</b>		
NONE		3
<b>Total (Acct. 417):</b>	0	
<b>Nonoperating Rental Income (418):</b>		
NONE		4
<b>Total (Acct. 418):</b>	0	
<b>Interest and Dividend Income (419):</b>		
Interest on temporary investments	2,236	5
Interest on Special Assessments	1,494	6
Interest on other receivables	220	7
<b>Total (Acct. 419):</b>	3,950	
<b>Miscellaneous Nonoperating Income (421):</b>		
NONE		8
<b>Total (Acct. 421):</b>	0	
<b>Miscellaneous Amortization (425):</b>		
NONE		9
<b>Total (Acct. 425):</b>	0	
<b>Other Income Deductions (426):</b>		
NONE		10
<b>Total (Acct. 426):</b>	0	
<b>Miscellaneous Credits to Surplus (434):</b>		
NONE		11
<b>Total (Acct. 434):</b>	0	
<b>Miscellaneous Debits to Surplus (435):</b>		
NONE		12
<b>Total (Acct. 435)--Debit:</b>	0	
<b>Appropriations of Surplus (436):</b>		
Detail appropriations to (from) account 215		13
<b>Total (Acct. 436)--Debit:</b>	0	
<b>Appropriations of Income to Municipal Funds (439):</b>		
Depreciation amount on meters purchase cost contributed by sewer	6,978	14
<b>Total (Acct. 439)--Debit:</b>	6,978	

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)					<b>0</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials					<b>0</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	700,838	0	0	0	<b>700,838</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>700,838</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>700,838</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
3. Provide additional information in the schedule footnotes when necessary.

<b>Accounts Charged (a)</b>	<b>Direct Payroll Distribution (b)</b>	<b>Allocation of Amounts Charged Clearing Accts. (c)</b>	<b>Total (d)</b>	
Water operating expenses	119,086		<b>119,086</b>	<b>1</b>
Electric operating expenses			<b>0</b>	<b>2</b>
Gas operating expenses			<b>0</b>	<b>3</b>
Heating operating expenses			<b>0</b>	<b>4</b>
Sewer operating expenses			<b>0</b>	<b>5</b>
Merchandising and jobbing			<b>0</b>	<b>6</b>
Other nonutility expenses			<b>0</b>	<b>7</b>
Water utility plant accounts	3,884		<b>3,884</b>	<b>8</b>
Electric utility plant accounts			<b>0</b>	<b>9</b>
Gas utility plant accounts			<b>0</b>	<b>10</b>
Heating utility plant accounts			<b>0</b>	<b>11</b>
Sewer utility plant accounts			<b>0</b>	<b>12</b>
Accum. prov. for depreciation of water plant			<b>0</b>	<b>13</b>
Accum. prov. for depreciation of electric plant			<b>0</b>	<b>14</b>
Accum. prov. for depreciation of gas plant			<b>0</b>	<b>15</b>
Accum. prov. for depreciation of heating plant			<b>0</b>	<b>16</b>
Accum. prov. for depreciation of sewer plant			<b>0</b>	<b>17</b>
Clearing accounts			<b>0</b>	<b>18</b>
All other accounts			<b>0</b>	<b>19</b>
<b>Total Payroll</b>	<b>122,970</b>	<b>0</b>	<b>122,970</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	5,424,657	5,239,676	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	1,380,837	1,275,481	2
<b>Net Utility Plant</b>	<b>4,043,820</b>	<b>3,964,195</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>4,043,820</b>	<b>3,964,195</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>13,563</b>	
Investment in Municipality (123)	0		7
Other Investments (124)	98,702	63,798	8
Special Funds (125-128)	17,238	11,366	9
<b>Total Other Property and Investments</b>	<b>129,503</b>	<b>88,727</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	61,731	38,320	10
Special Deposits (132-134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0		14
Customer Accounts Receivable (142)	85,367	81,180	15
Other Accounts Receivable (143)	3,142	4,354	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	15,843	35,014	18
Materials and Supplies (151-163)	33,284	23,116	19
Prepayments (165)	0		20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>199,367</b>	<b>181,984</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,134		24
Other Deferred Debits (182-186)	0	44,055	25
<b>Total Deferred Debits</b>	<b>1,134</b>	<b>44,055</b>	
<b>Total Assets and Other Debits</b>	<b>4,373,824</b>	<b>4,278,961</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	739,004	739,004	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	2,580,736	2,477,145	<b>28</b>
<b>Total Proprietary Capital</b>	<b>3,319,740</b>	<b>3,216,149</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0		<b>29</b>
Advances from Municipality (223)	152,914	151,907	<b>30</b>
Other Long-Term Debt (224)	0		<b>31</b>
<b>Total Long-Term Debt</b>	<b>152,914</b>	<b>151,907</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0		<b>32</b>
Accounts Payable (232)	4,457	13,100	<b>33</b>
Payables to Municipality (233)	22,192	69,995	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	117,647	117,647	<b>36</b>
Interest Accrued (237)	4,395	5,000	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>148,691</b>	<b>205,742</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0		<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	0		<b>44</b>
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	22,539	18,898	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>22,539</b>	<b>18,898</b>	
<b>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>			
Contributions in Aid of Construction (271)	729,940	686,265	<b>49</b>
<b>Total Liabilities and Other Credits</b>	<b>4,373,824</b>	<b>4,278,961</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>Plant Accounts:</b>					
Utility Plant in Service (101)	5,331,624	0	0	0	<b>1</b>
Utility Plant Purchased or Sold (102)					<b>2</b>
Utility Plant in Process of Reclassification (103)					<b>3</b>
Utility Plant Leased to Others (104)					<b>4</b>
Property Held for Future Use (105)					<b>5</b>
Completed Construction not Classified (106)					<b>6</b>
Construction Work in Progress (107)	93,033				<b>7</b>
<b>Total Utility Plant</b>	<b>5,424,657</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service (111)	1,380,837	0	0	0	<b>8</b>
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					<b>9</b>
Accumulated Provision for Depreciation of Property Held for Future Use (113)					<b>10</b>
Accumulated Provision for Amortization of Utility Plant in Service (114)					<b>11</b>
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					<b>12</b>
Accumulated Provision for Amortization of Property Held for Future Use (116)					<b>13</b>
<b>Total Accumulated Provision</b>	<b>1,380,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,043,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year</b>	1,275,482				<b>1,275,482</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	108,174				<b>108,174</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,695				<b>8,695</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,481				<b>2,481</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
<b>Total credits</b>	<b>119,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,350</b>	<b>13</b>
<b>Debits during year</b>						<b>14</b>
Book cost of plant retired	13,995				<b>13,995</b>	<b>15</b>
Cost of removal	0				<b>0</b>	<b>16</b>
Other debits (specify):						<b>17</b>
					<b>0</b>	<b>18</b>
<b>Total debits</b>	<b>13,995</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,995</b>	<b>19</b>
<b>Balance End of Year</b>	<b>1,380,837</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,380,837</b>	<b>20</b>
						<b>21</b>
						<b>22</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant				0	1
<b>Other (specify):</b>					
LAND	13,563			13,563	2
<b>Total Nonutility Property (121)</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	
Less accum. prov. depr. & amort. (122)				0	3
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	



**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	33,284	23,116	2
Sewer utility (154)			3
Heating utility (154)			4
Gas utility (154)			5
Merchandise (155)			6
Other materials & supplies (156)			7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	<u><u>33,284</u></u>	<u><u>23,116</u></u>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 Bond Anticipation Notes	112	94310	1,134	1
<b>Total</b>			<u><u>1,134</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	739,004	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>739,004</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0      1

**Net amount of bonds outstanding December 31:**      0

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>	
<b>Advances (223)</b>					
1995 State Trust Fund	05/10/1995	03/15/2000	5.00%	83,297	<b>1</b>
1997 Bond Anticipation Notes	05/15/1997	05/01/2002	5.00%	27,667	<b>2</b>
1995 G.O. Promissory Note	10/16/1995	10/16/2004	5.00%	41,950	<b>3</b>
<b>Total for Account 223</b>				<b>152,914</b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	117,647	1
<b>Accruals:</b>		
Charged water department expense	124,270	2
Charged electric department expense		3
Charged sewer department expense	3,727	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>127,997</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	117,647	6
Social Security taxes	8,946	7
PSC Remainder Assessment	1,404	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>127,997</b>	
<b>Balance end of year</b>	<b>117,647</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE				0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND	4,503	4,648	5,688	3,463	2
1995 G.O. Promissory Notes	497	2,228	2,228	497	3
1997 Bond Anticipation Notes	0	435	0	435	4
<b>Subtotal</b>	<b>5,000</b>	<b>7,311</b>	<b>7,916</b>	<b>4,395</b>	
<b>Other Long-Term Debt (224)</b>					
NONE				0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE				0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,000</b>	<b>7,311</b>	<b>7,916</b>	<b>4,395</b>	

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	686,265					<b>686,265</b>	<b>1</b>
<b>Add credits during year:</b>							
For Services						<b>0</b>	<b>2</b>
For Mains	43,675					<b>43,675</b>	<b>3</b>
<b>Other (specify):</b>							
NONE						<b>0</b>	<b>4</b>
<b>Deduct charges (specify):</b>							
NONE						<b>0</b>	<b>5</b>
<b>Balance End of Year</b>	<b>729,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>729,940</b>	
Amount of federal and state grants in aid received for utility construction included in End of Year totals						<b>0</b>	<b>6</b>



**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
Special Assessments	98,702	2
<b>Total (Acct. 124):</b>	<b>98,702</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
Mortgage Revenue and Interest	17,238	5
<b>Total (Acct. 128):</b>	<b>17,238</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	85,367	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>85,367</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
Miscellaneous accounts receivable	3,142	15
<b>Total (Acct. 143):</b>	<b>3,142</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
Sewer Utility-Share of tax equivalent \$3,727	3,727	16
Sewer Utility-Depreciation on meters	8,695	17
Sewer Utility-Rate of return on meters net of appropriation to Utility	3,421	18
<b>Total (Acct. 145):</b>	<b>15,843</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
City: Tax equivalent \$10,647; Engineering fees on Woodland Estates \$3,002	22,192	25
Debt costs paid by City \$1763; Misc. expenses paid by City \$1762		26
Utility wages paid by City \$5,018		27
<b>Total (Acct. 233):</b>	<b>22,192</b>	
<b>Other Deferred Credits (253):</b>		
NONE		28
<b>Total (Acct. 253):</b>	<b>0</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service	5,285,650	0	0	0	<b>5,285,650</b>	<b>1</b>
Materials and Supplies	28,200	0	0	0	<b>28,200</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation	1,328,159	0	0	0	<b>1,328,159</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Contributions in Aid of Construction	708,102	0	0	0	<b>708,102</b>	<b>6</b>
<b>Other (specify):</b>					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>3,277,589</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,277,589</b>	
Net Operating Income	113,930	0	0	0	<b>113,930</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.48%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.48%</b>	

**RETURN ON PROPRIETARY CAPITAL COMPUTATION**

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
<b>Average Proprietary Capital</b>		
Capital Paid in by Municipality	739,004	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	2,528,940	3
<b>Other (Specify):</b>		4
<b>Total Average Proprietary Capital</b>	<b>3,267,944</b>	
<b>Net Income</b>		
Net Income	110,569	5
<b>Percent Return on Proprietary Capital</b>	<b>3.38%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

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**1. Acquisitions.**

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**2. Leaseholder changes.**

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**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

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**5. Obligations incurred or assumed, excluding commercial paper.**

Incurred additional debt (Bond anticipation notes) in 1997 of \$27,667 for Industrial Park improvements.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

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**FINANCIAL SECTION FOOTNOTES**

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**Identification and Ownership (Page iv)**

October 20, 1998

Ms. Sharon Nelson, Clerk/Treasurer  
Waupaca Water Utility  
111 South Main St.  
Waupaca, WI 54981-1521

Re: 1997 Analytical Review File DWCCA-6280-RL

Dear Ms. Nelson:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1997 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review of the Hydrants schedule, page W-17, we noted number of distribution system valves end of year was not provided for 1996 or 1997. Please provide this information, and continue this procedure in the future.
2. Page W-8, line 14, column (c), reports a \$5,899.00 addition to Account 323, Other Power Production Equipment. This is an account which was previously not used by your utility. A depreciation rate of 5.50 percent is authorized for Account 323, effective January 1, 1998. The rate of 5.50 percent is based upon service life of 20 years and net cost of removal of 10 percent

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility personnel. If you have any questions, please feel free to contact me at (608) 266-1491. Please respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Roselee Losenegger  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

RL:tlk:W:\comp\roselee\6280 Waupaca

**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>Amounts (b)</b>	
<b>Operating Revenues</b>		
<b>Sales of Water</b>		
Sales of Water (460-467)	672,525	1
<b>Total Sales of Water</b>	<b>672,525</b>	
<b>Other Operating Revenues</b>		
Forfeited Discounts (470)	1,382	2
Miscellaneous Service Revenues (471)	5,902	3
Rents from Water Property (472)	0	4
Interdepartmental Rents (473)	0	5
Other Water Revenues (474)	21,029	6
Amortization of Construction Grants (475)	0	7
<b>Total Other Operating Revenues</b>	<b>28,313</b>	
<b>Total Operating Revenues</b>	<b>700,838</b>	
<b>Operation and Maintenance Expenses</b>		
Source of Supply Expense (600-617)	23,479	8
Pumping Expenses (620-633)	126,564	9
Water Treatment Expenses (640-652)	23,749	10
Transmission and Distribution Expenses (660-678)	57,369	11
Customer Accounts Expenses (901-905)	21,877	12
Sales Expenses (910)	0	13
Administrative and General Expenses (920-932)	101,314	14
<b>Total Operation and Maintenance Expenses</b>	<b>354,352</b>	
<b>Other Operating Expenses</b>		
Depreciation Expense (403)	108,174	15
Amortization Expense (404-407)	112	16
Taxes (408)	124,270	17
<b>Total Other Operating Expenses</b>	<b>232,556</b>	
<b>Total Operating Expenses</b>	<b>586,908</b>	
<b>NET OPERATING INCOME</b>	<b>113,930</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,902	96,127	152,621	4
Commercial	308	77,347	79,255	5
Industrial	32	830,229	295,521	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,242</b>	<b>1,003,703</b>	<b>527,397</b>	
Private Fire Protection Service (462)	33		28,878	7
Public Fire Protection Service (463)	1		102,050	8
Other Sales to Public Authorities (464)	38	12,361	14,200	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,314</b>	<b>1,016,064</b>	<b>672,525</b>	



**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1)	101,883	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
Additional public fire protection authorized by City	167	4
<b>Total Public Fire Protection Service (463)</b>	<b>102,050</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,382	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,382</b>	
<b>Miscellaneous Service Revenues (471):</b>		
Reconnect charges, other water revenues	5,902	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>5,902</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,399	10
<b>Other (specify):</b>		
Water revenues-Cellulink	5,400	11
Wellhead protection revenue	1,270	12
Other	3,960	13
<b>Total Other Water Revenues (474)</b>	<b>21,029</b>	
<b>Amortization of Construction Grants (475):</b>		
NONE		14
<b>Total Amortization of Construction Grants (475)</b>	<b>0</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>SOURCE OF SUPPLY EXPENSES</b>		
Operation Supervision and Engineering (600)		1
Operation Labor and Expenses (601)		2
Purchased Water (602)		3
Miscellaneous Expenses (603)	8,691	4
Rents (604)		5
Maintenance Supervision and Engineering (610)		6
Maintenance of Structures and Improvements (611)	53	7
Maintenance of Collecting and Impounding Reservoirs (612)		8
Maintenance of Lake, River and Other Intakes (613)		9
Maintenance of Wells and Springs (614)	14,502	10
Maintenance of Infiltration Galleries and Tunnels (615)		11
Maintenance of Supply Mains (616)	233	12
Maintenance of Miscellaneous Water Source Plant (617)		13
<b>Total Source of Supply Expenses</b>	<b>23,479</b>	
<b>PUMPING EXPENSES</b>		
Operation Supervision and Engineering (620)		14
Fuel for Power Production (621)		15
Power Production Labor and Expenses (622)		16
Fuel or Power Purchased for Pumping (623)	89,828	17
Pumping Labor and Expenses (624)	9,130	18
Expenses Transferred--Credit (625)		19
Miscellaneous Expenses (626)	9,749	20
Rents (627)		21
Maintenance Supervision and Engineering (630)		22
Maintenance of Structures and Improvements (631)	2,527	23
Maintenance of Power Production Equipment (632)	1,976	24
Maintenance of Pumping Equipment (633)	13,354	25
<b>Total Pumping Expenses</b>	<b>126,564</b>	
<b>WATER TREATMENT EXPENSES</b>		
Operation Supervision and Engineering (640)		26
Chemicals (641)	13,006	27

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>WATER TREATMENT EXPENSES</b>		
Operation Labor and Expenses (642)	9,263	28
Miscellaneous Expenses (643)	782	29
Rents (644)		30
Maintenance Supervision and Engineering (650)		31
Maintenance of Structures and Improvements (651)		32
Maintenance of Water Treatment Equipment (652)	698	33
<b>Total Water Treatment Expenses</b>	<b>23,749</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>		
Operation Supervision and Engineering (660)		34
Storage Facilities Expenses (661)	1,253	35
Transmission and Distribution Lines Expenses (662)	9,052	36
Meter Expenses (663)	3,046	37
Customer Installations Expenses (664)	3,247	38
Miscellaneous Expenses (665)	9,098	39
Rents (666)		40
Maintenance Supervision and Engineering (670)		41
Maintenance of Structures and Improvements (671)		42
Maintenance of Distribution Reservoirs and Standpipes (672)	842	43
Maintenance of Transmission and Distribution Mains (673)	5,154	44
Maintenance of Fire Mains (674)		45
Maintenance of Services (675)	13,328	46
Maintenance of Meters (676)	2,240	47
Maintenance of Hydrants (677)	9,327	48
Maintenance of Miscellaneous Plant (678)	782	49
<b>Total Transmission and Distribution Expenses</b>	<b>57,369</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Supervision (901)		50
Meter Reading Labor (902)	1,147	51
Customer Records and Collection Expenses (903)	20,113	52
Uncollectible Accounts (904)	17	53

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>		
Miscellaneous Customer Accounts Expenses (905)	600	54
<b>Total Customer Accounts Expenses</b>	<b>21,877</b>	
<b>SALES EXPENSES</b>		
Sales Expenses (910)		55
<b>Total Sales Expenses</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>		
Administrative and General Salaries (920)	27,958	56
Office Supplies and Expenses (921)	6,529	57
Administrative Expenses Transferred--Credit (922)		58
Outside Services Employed (923)	10,108	59
Property Insurance (924)	6,002	60
Injuries and Damages (925)	2,836	61
Employee Pensions and Benefits (926)	35,487	62
Regulatory Commission Expenses (928)		63
Duplicate Charges--Credit (929)		64
Miscellaneous General Expenses (930)	6,397	65
Rents (931)	4,868	66
Maintenance of General Plant (932)	1,129	67
<b>Total Administrative and General Expenses</b>	<b>101,314</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>354,352</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>Amount (c)</b>	
Property Tax Equivalent		117,647	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,727	<b>2</b>
<b>Net property tax equivalent</b>		<b>113,920</b>	
Social Security		8,946	<b>3</b>
PSC Remainder Assessment		1,404	<b>4</b>
Other (specify): NONE			<b>5</b>
<b>Total tax expense</b>		<b>124,270</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.198404				3
County tax rate	mills		5.162786				4
Local tax rate	mills		11.671139				5
School tax rate	mills		9.237000				6
Voc. school tax rate	mills		1.674065				7
Other tax rate - Local	mills						8
Other tax rate - Non-Local	mills						9
<b>Total tax rate</b>	mills		<b>27.943394</b>				10
Less: state credit	mills		1.675000				11
<b>Net tax rate</b>	mills		<b>26.268394</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>11.671139</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.911065</b>				15
<b>Other Tax Rate - Local</b>	mills						16
<b>Total Local &amp; School Tax</b>	mills		<b>22.582204</b>				17
<b>Total Tax Rate</b>	mills		<b>27.943394</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.808141</b>				19
<b>Total tax net of state credit</b>	mills		<b>26.268394</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>21.228568</b>				21
Utility Plant, Jan. 1	\$	5,239,677	5,239,677				22
Materials & Supplies	\$	23,116	23,116				23
<b>Subtotal</b>	\$	<b>5,262,793</b>	<b>5,262,793</b>				24
Less: Plant Outside Limits	\$	145,687	145,687				25
<b>Taxable Assets</b>	\$	<b>5,117,106</b>	<b>5,117,106</b>				26
Assessment Ratio	dec.		1.007909				27
<b>Assessed Value</b>	\$	<b>5,157,577</b>	<b>5,157,577</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>21.228568</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>109,488</b>	<b>109,488</b>				30
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>117,647</b>					34

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)			1
Franchises and Consents (302)			2
Miscellaneous Intangible Plant (303)			3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	20,214		4
Structures and Improvements (311)			5
Collecting and Impounding Reservoirs (312)			6
Lake, River and Other Intakes (313)			7
Wells and Springs (314)	319,186		8
Infiltration Galleries and Tunnels (315)			9
Supply Mains (316)	320,556		10
Other Water Source Plant (317)			11
<b>Total Source of Supply Plant</b>	<b>659,956</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			12
Structures and Improvements (321)	237,437		13
Boiler Plant Equipment (322)			14
Other Power Production Equipment (323)	0	5,899	15
Steam Pumping Equipment (324)			16
Electric Pumping Equipment (325)	284,518		17
Diesel Pumping Equipment (326)			18
Hydraulic Pumping Equipment (327)			19
Other Pumping Equipment (328)	16,234		20
<b>Total Pumping Plant</b>	<b>538,189</b>	<b>5,899</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	47,984	30,412	23
<b>Total Water Treatment Plant</b>	<b>49,984</b>	<b>30,412</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)			25



**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			20,214	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			319,186	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			320,556	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>659,956</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			237,437	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			5,899	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			284,518	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			16,234	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>544,088</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>80,396</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			4,138	24
Structures and Improvements (341)			0	25

**WATER UTILITY PLANT IN SERVICE**

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	2,076,988	23,835	27
Fire Mains (344)			28
Services (345)	298,918	12,295	29
Meters (346)	348,341	10,526	30
Hydrants (348)	148,071	11,162	31
Other Transmission and Distribution Plant (349)			32
<b>Total Transmission and Distribution Plant</b>	<b>3,778,062</b>	<b>57,818</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	4,183		35
Computer Equipment (391.1)	9,080	8,539	36
Transportation Equipment (392)	39,571	2,500	37
Stores Equipment (393)			38
Tools, Shop and Garage Equipment (394)	45,259	775	39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)			41
Communication Equipment (397)	2,422		42
SCADA Equipment (397.1)			43
Miscellaneous Equipment (398)			44
Other Tangible Property (399)			45
<b>Total General Plant</b>	<b>213,485</b>	<b>11,814</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,239,676</b>	<b>105,943</b>	
Common Utility Plant Allocated to Water Department			46
<b>Total utility plant in service</b>	<b>5,239,676</b>	<b>105,943</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Distribution Reservoirs and Standpipes (342)			901,606	26
Transmission and Distribution Mains (343)	6,438		2,094,385	27
Fire Mains (344)			0	28
Services (345)			311,213	29
Meters (346)	3,518	0	355,349	30
Hydrants (348)	1,284		157,949	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>11,240</b>	<b>0</b>	<b>3,824,640</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			1,500	33
Structures and Improvements (390)			105,677	34
Office Furniture and Equipment (391)			4,183	35
Computer Equipment (391.1)	2,755		14,864	36
Transportation Equipment (392)			42,071	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			46,034	39
Laboratory Equipment (395)			5,793	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,422	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>2,755</b>	<b>0</b>	<b>222,544</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,995</b>	<b>0</b>	<b>5,331,624</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>13,995</b>	<b>0</b>	<b>5,331,624</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)				<b>1</b>
Collecting and Impounding Reservoirs (312)				<b>2</b>
Lake, River and Other Intakes (313)				<b>3</b>
Wells and Springs (314)	225,827	2.94%	9,383	<b>4</b>
Infiltration Galleries and Tunnels (315)				<b>5</b>
Supply Mains (316)	49,628	1.77%	5,674	<b>6</b>
Other Water Source Plant (317)				<b>7</b>
<b>Total Source of Supply Plant</b>	<b>275,455</b>		<b>15,057</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	138,011	2.43%	5,770	<b>8</b>
Boiler Plant Equipment (322)				<b>9</b>
Other Power Production Equipment (323)		5.58%	165	<b>10</b>
Steam Pumping Equipment (324)				<b>11</b>
Electric Pumping Equipment (325)	130,348	4.42%	12,576	<b>12</b>
Diesel Pumping Equipment (326)				<b>13</b>
Hydraulic Pumping Equipment (327)				<b>14</b>
Other Pumping Equipment (328)	16,234	4.29%	0	<b>15</b>
<b>Total Pumping Plant</b>	<b>284,593</b>		<b>18,511</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,515	2.50%	50	<b>16</b>
Water Treatment Equipment (332)	46,484	6.00%	3,791	<b>17</b>
<b>Total Water Treatment Plant</b>	<b>47,999</b>		<b>3,841</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				<b>18</b>
Distribution Reservoirs and Standpipes (342)	235,894	1.86%	16,770	<b>19</b>
Transmission and Distribution Mains (343)	250,652	0.93%	19,396	<b>20</b>
Fire Mains (344)				<b>21</b>
Services (345)	96,547	2.09%	6,376	<b>22</b>
Meters (346)	(1,727)	5.00%	17,390	<b>23</b>
Hydrants (348)	25,815	1.59%	2,433	<b>24</b>
Other Transmission and Distribution Plant (349)				<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>607,181</b>		<b>62,365</b>	

# ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					235,210	4
315					0	5
316					55,302	6
317					0	7
	0	0	0	0	290,512	
321				4,000	147,781	8
322					0	9
323					165	10
324					0	11
325					142,924	12
326					0	13
327					0	14
328					16,234	15
	0	0	0	4,000	307,104	
331					1,565	16
332					50,275	17
	0	0	0	0	51,840	
341					0	18
342					252,664	19
343	6,438				263,610	20
344					0	21
345					102,923	22
346	3,518				12,145	23
348	1,284				26,964	24
349					0	25
	11,240	0	0	0	658,306	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	10,326	2.27%	2,399	<b>26</b>
Office Furniture and Equipment (391)	4,037	5.88%	147	<b>27</b>
Computer Equipment (391.1)	2,734	25.00%	2,993	<b>28</b>
Transportation Equipment (392)	24,679	10.56%	4,311	<b>29</b>
Stores Equipment (393)				<b>30</b>
Tools, Shop and Garage Equipment (394)	12,370	5.88%	2,684	<b>31</b>
Laboratory Equipment (395)	4,398	5.88%	341	<b>32</b>
Power Operated Equipment (396)				<b>33</b>
Communication Equipment (397)	1,710	9.09%	220	<b>34</b>
SCADA Equipment (397.1)				<b>35</b>
Miscellaneous Equipment (398)				<b>36</b>
Other Tangible Property (399)				<b>37</b>
<b>Total General Plant</b>	<b>60,254</b>		<b>13,095</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,275,482</b>		<b>112,869</b>	
Common Utility Plant Allocated to Water Department				<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>1,275,482</b>		<b>112,869</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
390					12,725	26
391					4,184	27
391.1	2,755		2,481		5,453	28
392					28,990	29
393					0	30
394					15,054	31
395					4,739	32
396					0	33
397					1,930	34
397.1					0	35
398					0	36
399					0	37
	2,755	0	2,481	0	73,075	
	13,995	0	2,481	4,000	1,380,837	
					0	38
	13,995	0	2,481	4,000	1,380,837	

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			89,923	89,923	1
February			81,310	81,310	2
March			87,859	87,859	3
April			90,961	90,961	4
May			96,655	96,655	5
June			100,380	100,380	6
July			102,227	102,227	7
August			101,686	101,686	8
September			100,222	100,222	9
October			103,459	103,459	10
November			91,089	91,089	11
December			86,783	86,783	12
<b>Total for year</b>	<b>0</b>	<b>0</b>	<b>1,132,554</b>	<b>1,132,554</b>	
Less: Measured or estimated water used in main flushing and water treatment during year				0	13
Less: Other utility use				0	14
Other utility use explanation:					15
Water pumped into distribution system				1,132,554	16
Less: Water sold				1,016,064	17
Losses and unaccounted for				116,490	18
Percent unaccounted for to the nearest whole percent (%)				10%	19
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					20
Maximum gallons pumped by all methods in any one day during reporting year				4,274,000	21
Date of maximum: 10/3/1997					22
Cause of maximum:					23
High production from foundry use					
Minimum gallons pumped by all methods in any one day during reporting year				1,497,000	24
Date of minimum: 12/25/1997					25
Total KWH used for pumping for the year				1,689,908	26
If water is purchased: Vendor Name:					27
Point of Delivery:					28



**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH WASHINGTON ST (DEEPW 2		45	8	648,000	Yes	<b>1</b>
BERLIN STREET (DEEPWELL) 3		68	10	1,123,000	Yes	<b>2</b>
MATHESON STREET (DEEPWELL) 4		88	8	1,800,000	No	<b>3</b>
CTH E (DEEPWELL) 5		84	14	3,024,000	Yes	<b>4</b>
CTH E (DEEPWELL) 6		75	14	1,440,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

Location (a)	Identification Number (b)	Intakes			Diameter in inches (e)
		Distance From Shore in feet (c)	Depth Below Surface in feet (d)		
NONE					

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	NO 2	NO 3	NO 4	<b>1</b>
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	<b>2</b>
Purpose	P	P	P	<b>3</b>
Destination	D	D	D	<b>4</b>
Pump Manufacturer	LAYNE	LAYNE	LAYNE	<b>5</b>
Year Installed	1951	1962	1968	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>7</b>
Actual Capacity (gpm)	450	780	750	<b>8</b>
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	LAYNE	<b>9</b>
Year Installed	1951	1962	1968	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	50	100	60	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	NO 5	NO 6	STANDBY #5	<b>14</b>
Location	COUNTY TRUNK E	COUNTY TRUNK E	COUNTY TRUNK E	<b>15</b>
Purpose	P	P	S	<b>16</b>
Destination	D	D	D	<b>17</b>
Pump Manufacturer	LAYNE	LAYNE	KOHLER	<b>18</b>
Year Installed	1970	1983	1970	<b>19</b>
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	<b>20</b>
Actual Capacity (gpm)	2,100	1,000	1	<b>21</b>
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	KOHLER	<b>22</b>
Year Installed	1970	1983	1970	<b>23</b>
Type	ELECTRIC	ELECTRIC	PROPANE	<b>24</b>
Horsepower	200	100	1	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	WELL #3 STANDBY			<b>1</b>
Location	BERLIN ST STANDBY #3			<b>2</b>
Purpose	S			<b>3</b>
Destination	D			<b>4</b>
Pump Manufacturer	IH			<b>5</b>
Year Installed	1965			<b>6</b>
Type	CENTRIFUGAL			<b>7</b>
Actual Capacity (gpm)	1			<b>8</b>
Pump Motor or Standby Engine Mfr	IH			<b>10</b>
Year Installed	1965			<b>11</b>
Type	PROPANE			<b>12</b>
Horsepower	1			<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification				<b>14</b>
Location				<b>15</b>
Purpose				<b>16</b>
Destination				<b>17</b>
Pump Manufacturer				<b>18</b>
Year Installed				<b>19</b>
Type				<b>20</b>
Actual Capacity (gpm)				<b>21</b>
Pump Motor or Standby Engine Mfr				<b>23</b>
Year Installed				<b>24</b>
Type				<b>25</b>
Horsepower				<b>26</b>

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	MT TOM	MT TOM 2	SHAMBEAU HILL	<b>1</b>
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	<b>4</b>
				<b>5</b>
Year constructed	1973	1994	1973	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	110	110	110	<b>10</b>
Total capacity in gallons	750,000	300,000	750,000	<b>11</b>
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>13</b>
				<b>14</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>15</b>
				<b>16</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>17</b>
				<b>18</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>19</b>
				<b>20</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>21</b>
				<b>22</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>23</b>
				<b>24</b>
				<b>25</b>

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.500	124				124
M	D	2.000	1,395				1,395
M	D	3.000	15,934				15,934
A	D	4.000	1,736				1,736
M	D	4.000	36,182				36,182
A	D	6.000	1,855				1,855
M	D	6.000	68,932	30			68,962
M	D	8.000	31,232	330	330		31,232
M	D	10.000	27,447				27,447
M	D	12.000	17,303	592			17,895
M	D	14.000	3,355				3,355
M	D	16.000	4,203				4,203
M	D	20.000	1,730				1,730
<b>Total Within Municipality</b>			<b>211,428</b>	<b>952</b>	<b>330</b>	<b>0</b>	<b>212,050</b>
M	D	20.000	9,925				9,925
<b>Total Outside of Municipality</b>			<b>9,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,925</b>
<b>Total Utility</b>			<b>221,353</b>	<b>952</b>	<b>330</b>	<b>0</b>	<b>221,975</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,719	5			1,724		1
M	1.000	121	1			122		2
M	1.250	7				7		3
M	1.500	29	2			31		4
M	2.000	25	4			29		5
M	4.000	8				8		6
P	4.000	1				1		7
M	6.000	5				5		8
P	6.000	1				1		9
M	8.000	10	0			10		10
<b>Total Utility</b>		<b>1,926</b>	<b>12</b>	<b>0</b>	<b>0</b>	<b>1,938</b>	<b>0</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,227		2		2,225	47	1
1.000	79		1		78		2
1.500	12	3			15		3
2.000	26				26		4
3.000	6	1			7		5
4.000	5				5	1	6
6.000	4	2	2	1	5	4	7
<b>Total:</b>	<b>2,359</b>	<b>6</b>	<b>5</b>	<b>1</b>	<b>2,361</b>	<b>52</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,899	243	9	25		49	2,225	1
1.000	6	52	7	11		2	78	2
1.500	2	7	3	2		1	15	3
2.000		15	4	6		1	26	4
3.000		2	1	4			7	5
4.000		1	2	0		2	5	6
6.000			4			1	5	7
<b>Total:</b>	<b>1,907</b>	<b>320</b>	<b>30</b>	<b>48</b>	<b>0</b>	<b>56</b>	<b>2,361</b>	



**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality					0	1
Within Municipality	293	2	1	5	299	2
<b>Total Fire Hydrants</b>	<b>293</b>	<b>2</b>	<b>1</b>	<b>5</b>	<b>299</b>	
<b>Flushing Hydrants</b>						
					0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year:	298
Number of distribution system valves end of year:	543
Number of distribution valves operated during year:	106

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues - Sales of Water (Page W-02)

CHANGES PER KB BY RL 6/2/98

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### Water Operation & Maintenance Expenses (Page W-05)

No operation and maintenance expenses increased or decreased by more than 15% (but not less than \$10,000) between 1996/97.

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### Water Utility Plant in Service (Page W-08)

Account 332 Water Treatment Equipment - Addition is related to Well #4 Blending Project.

Account 343 Trans. and Distribution Mains - Woodland Park additions \$4,201; Industrial Park Project \$11,081; Relocation 330' of water main on Tower Road \$8,553-Total additions \$23,835.

Account 345 Services - Woodland Park additions \$1,100; Industrial Park Project \$8,179; Normal additions \$3,016-Total additions \$12,295.

Account 346 Meters -Replace meters at Foundry \$3,122; Normal replacements \$7,404-Total additions \$10,526

Account 348 Hydrants - Industrial Park project (2 new) \$7,162; Replaced (2) \$4,000-Total additions \$11,162.

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### Accumulated Provision for Depreciation - Water (Page W-10)

Structures and Improvements-#321- Other Additions: PSC authorized additional depreciation for 1993 through 2003 (\$4,000/year) to correct capitalization error.

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### Water Mains (Page W-17)

Main additions were financed by utility borrowing (Bond Anticipation Notes)

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### Water Services (Page W-18)

New services were financed by utility borrowing.

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### Hydrants and Distribution System Valves (Page W-20)

Adjustments - Failed to add new hydrants to the schedule during 1995 and 1996.

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